

S.J.R. No. 12

SENATE JOINT RESOLUTION

proposing a constitutional amendment relating to the exemption from ad valorem taxation of certain tangible personal property located in the state.

Be it resolved by the Legislature of the State of Texas:

SECTION 1. That Article VIII, Section 1, of the Texas Constitution is amended to read as follows:

Sec. 1. (a) Taxation shall be equal and uniform.

(b) All real property and tangible personal property in this State, *unless exempt as required or permitted by this Constitution*, whether owned by natural persons or corporations, other than municipal, shall be taxed in proportion to its value, which shall be ascertained as may be provided by law.

(c) The Legislature may provide for the taxation of intangible property and may also impose occupation taxes, both upon natural persons and upon corporations, other than municipal, doing any business in this State. It may also tax incomes of both natural persons and corporations other than municipal, except that persons engaged in mechanical and agricultural pursuits shall never be required to pay an occupation tax.

(d) The Legislature by general law shall exempt *from ad valorem taxation* household goods not held or used for the production of income and personal effects not held or used for the production of income. *The [and the] Legislature by general law may exempt from ad valorem taxation:*

(1) all or part of the personal property homestead of a family or single adult, "personal property homestead" meaning that personal property exempt by law from forced sale for debt; and

(2) *subject to Subsection (e) of this section, all other tangible personal property, except structures which are personal property and are used or occupied as residential dwellings and except property held or used for the production of income.*

(e) *The governing body of a political subdivision may provide for the taxation of all property exempt under a law adopted under Subdivision (2) of Subsection (d) of this section and not exempt from ad valorem taxation by any other law.*

(f) *To promote economic development in the State, tangible personal property consisting of goods, wares, merchandise, or ores, other than oil, gas, and other petroleum products, is exempt from ad valorem taxation if:*

(1) *the property is transported from outside this State into this State to be forwarded outside this State, whether or not the intention to forward the property outside this State was formed, or the destination outside this State to which the property is forwarded was specified when the transportation of the property into this State began;*

(2) *the property is detained in this State for assembling, storing, manufacturing, processing, or fabrication purposes; and*

(3) *the property is not located or retained in this State for more than 175 days.*

(g) *Tangible personal property exempted from taxation in Subsection (f) of this section is subject to the following:*

(1) *A county, school district, or municipality, including a home-rule city, may tax such property, located in such political subdivision, if the governing body of such named political subdivision takes official action to provide for the taxation of all or a stated percentage of the appraised value of such property.*

(2) *The above official action to tax all or a percentage of the appraised value of such property must be taken by the governing body of such above named political subdivisions either before January 1, 1988, or before April 1, 1988. If such official action is taken before January 1, 1988, it shall be effective for the tax year 1988.*

However, if such official action is taken prior to April 1, 1988, but after January 1, 1988, the official action shall not become effective until January 1, 1989.

(3) If official action is taken to tax a stated percentage of the appraised value of such property, subject to this subsection, such property shall not thereafter be taxed by any above named political subdivisions at a higher percentage of the appraised value than was set in such official action. However, any such named political subdivisions may reduce such stated percentage of appraised value thereafter by official action.

(4) Any of the above named political subdivisions shall have the authority to exempt from the payment of taxation on such property located in such above named political subdivisions for the taxing year 1987.

(5) Any official action to tax such property may be rescinded by official action of any of such above named political subdivisions. In that event, such property located in such rescinding county, school district, or municipality shall be exempt from taxation in such above named political subdivision in each tax year beginning thereafter and, if the governing body of such above named political subdivision so provides, in the tax year of such action[~~from ad valorem taxation~~].

(h) The occupation tax levied by any county, city or town for any year on persons or corporations pursuing any profession or business, shall not exceed one half of the tax levied by the State for the same period on such profession or business.

SECTION 2. (a) The proposed constitutional amendments to Article VIII, Section 1, Subsections (d) and (e), shall be submitted to the voters in a separate ballot at an election to be held on November 3, 1987. This ballot shall be printed to provide for voting for or against the proposition: "The constitutional amendment to allow the legislature to exempt from ad valorem taxation certain personal property not held or used for the production of income."

(b) The proposed constitutional amendment contained in Article VIII, Section 1, Subsections (a), (b), (c), (f), (g), and (h), shall be submitted to the voters in a separate ballot at an election to be held on November 3, 1987. This ballot shall be printed to provide for voting for or against the proposition: "The constitutional amendment providing for the exemption from ad valorem taxation of certain property that is located in the state for only a temporary period of time."

Adopted by the Senate on May 1, 1987, by the following vote: Yeas 27, Nays 2; May 30, 1987, Senate refused to concur in House amendments and requested appointment of Conference Committee; May 31, 1987, House granted request of the Senate; June 1, 1987, Senate adopted Conference Committee Report by the following vote: Yeas 29, Nays 1, one present not voting. Adopted by the House, with amendments, on May 28, 1987, by the following vote: Yeas 144, Nays 1, one present not voting; May 31, 1987, House granted request of the Senate for appointment of Conference Committee; June 1, 1987, House adopted Conference Committee Report by the following vote: Yeas 138, Nays 0, two present not voting.

Filed with the Secretary of State, June 2, 1987.

S.J.R. No. 17

SENATE JOINT RESOLUTION

proposing a constitutional amendment permitting the legislature to include members of more than one department of state government in the membership of an agency or committee.

Be it resolved by the Legislature of the State of Texas:

SECTION 1. Article III of the Texas Constitution is amended by adding Section 66 to read as follows:

Sec. 66. The legislature may include the speaker of the house of representatives in the membership of an agency or committee that includes officers of the executive department of state government and performs executive functions.